

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Southwest Dubois Co Sch Corp (2110)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$11,576,914	61.9%	\$10,368,477	55.8%	\$9,049,672	46.2%	\$8,958,535	47.2%
Student Instructional Support	\$1,116,313	6.0%	\$1,175,892	6.3%	\$1,104,092	5.6%	\$1,152,292	6.1%
Overhead and Operational Nonoperational	\$3,248,833	17.4%	\$4,725,041	25.4%	\$4,933,716	25.2%	\$4,988,125	26.3%
Nonoperational	\$2,769,636	14.8%	\$2,298,317	12.4%	\$4,485,165	22.9%	\$3,889,832	20.5%
Grand Total	\$18,711,696		\$18,567,727		\$19,572,646		\$18,988,785	

Student Instructional Expenditures (Academic Achievement plus Support)

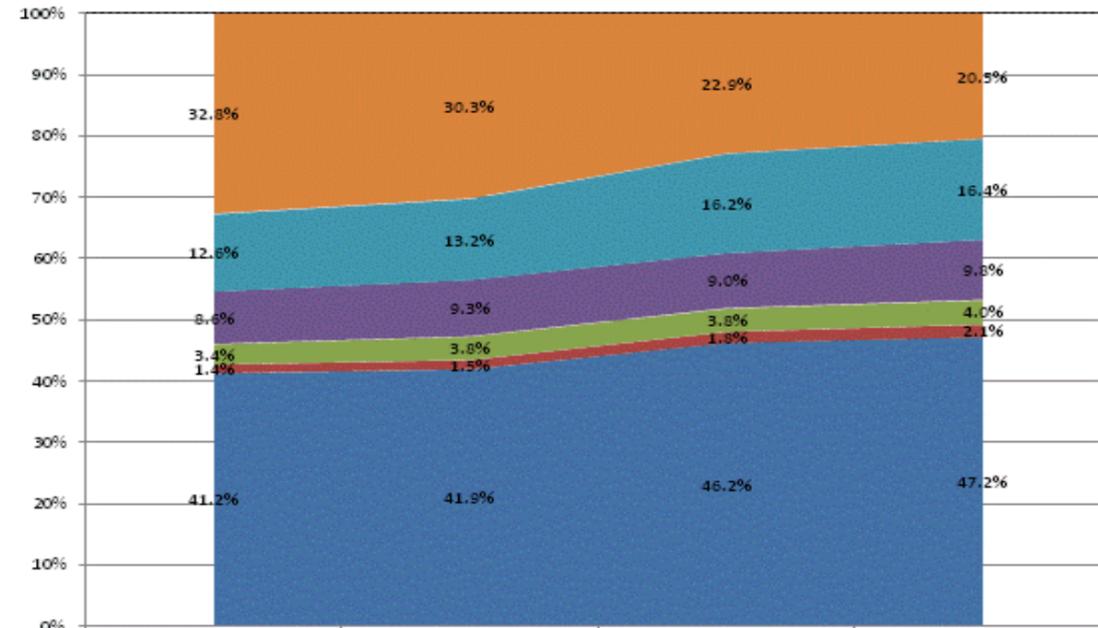
FY 2006
67.8%

FY 2009
62.2%

FY 2013
51.9%

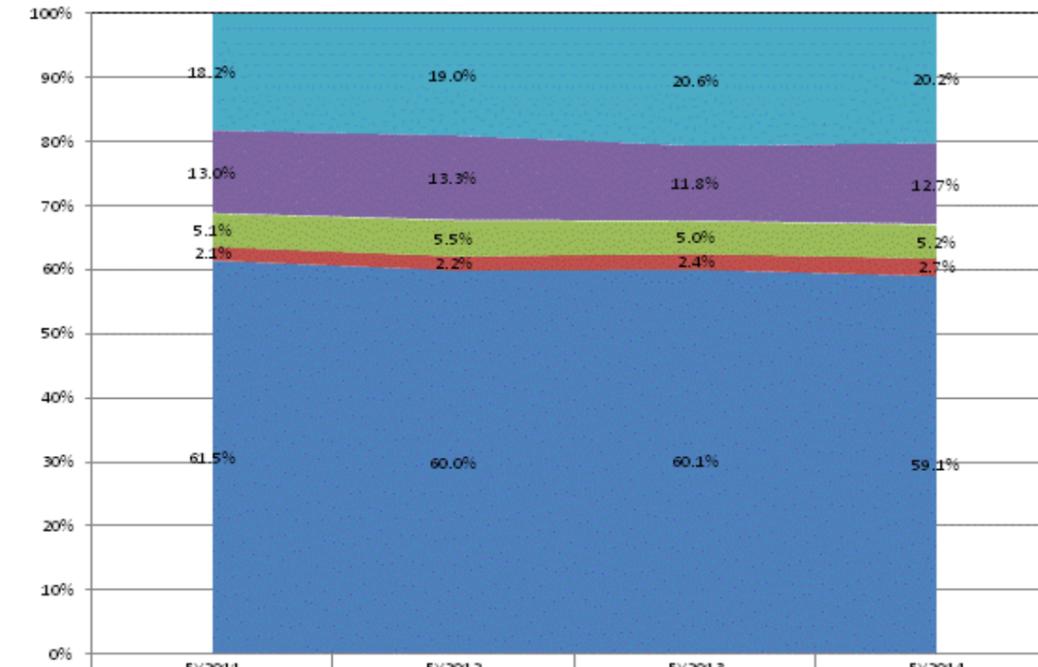
FY 2014
53.2%

All Expenditures



Non-Operational	32.8%	30.3%	22.9%	20.5%
Other Overhead and Operational	12.6%	13.2%	16.2%	16.4%
Corporation Administration	8.6%	9.3%	9.0%	9.8%
School Administration	3.4%	3.8%	3.8%	4.0%
Other Student Instructional Support	1.4%	1.5%	1.8%	2.1%
Student Academic Achievement	41.2%	41.9%	46.2%	47.2%

Operational Expenditures Only



Other Overhead and Operational	18.2%	19.0%	20.6%	20.2%
Corporation Administration	13.0%	13.3%	11.8%	12.7%
School Administration	5.1%	5.5%	5.0%	5.2%
Other Student Instructional Support	2.1%	2.2%	2.4%	2.7%
Student Academic Achievement	61.5%	60.0%	60.1%	59.1%

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Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$66,242	\$60,315	N/A	N/A	-9%
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$235,081	\$219,957	N/A	N/A	-6%
11100 Regular Programs; Elementary	\$1,802,827	\$2,722,858	\$2,274,567	\$2,260,564	25%	-17%	-1%
11200 Regular Programs; Middle/Junior High	\$1,092,850	\$1,319,298	\$1,376,870	\$1,376,599	26%	4%	0%
11300 Regular Programs; High School	\$1,154,285	\$1,677,894	\$1,356,036	\$1,357,059	18%	-19%	0%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$201,109	\$175,602	N/A	N/A	-13%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$42,440	\$41,445	N/A	N/A	-2%
11410 Vocational Education; Agriculture A	\$27,143	\$34,432	\$31,309	\$26,323	-3%	-24%	-16%
11420 Vocational Education; Agriculture B	\$34,129	\$53,102	\$39,341	\$32,813	-4%	-38%	-17%
11450 Vocational Education; Consumer and Homemaking	\$22,712	\$51,886	\$0	\$0	-100%	-100%	N/A
11470 Vocational Education; Business Education	\$39,950	\$56,877	\$154,571	\$151,544	279%	166%	-2%
11480 Vocational Education; Industrial Education A	\$20,856	\$20,373	\$22,716	\$646	-97%	-97%	-97%
11490 Vocational Education; Industrial Education B	\$42,987	\$76,140	\$85,494	\$86,568	101%	14%	1%
11510 Vocational Education; Cooperative Education	\$9,833	\$2,710	\$14,114	\$44,096	348%	> 500%	212%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$17,682	\$0	\$0	N/A	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$26,331	\$44,779	\$41,039	N/A	56%	-8%
12110 Gifted And Talented; Gifted and Talented	\$27,470	\$65,004	\$33,398	\$27,853	1%	-57%	-17%
12210 Mental Disabilities; Mild Mental Disabilities	\$223,030	\$335,314	\$393,127	\$411,292	84%	23%	5%
12220 Mental Disabilities; Moderate Mental Disabilities	\$116,698	\$186,036	\$90,407	\$97,285	-17%	-48%	8%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$18,127	\$42,436	\$34,786	N/A	92%	-18%
12320 Physical Impairment; Multiple Disabilities	\$38,419	\$44,822	\$142,139	\$133,848	248%	199%	-6%
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$13,068	\$20,797	N/A	N/A	59%
12350 Physical Impairment; Homebound	\$820	\$34	\$0	\$0	-100%	-100%	N/A
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$46,789	\$74,957	\$90,628	\$87,565	87%	17%	-3%
12510 Culturally Different; Communication Disorders	\$47,027	\$126,769	\$156,141	\$158,184	236%	25%	1%
12520 Culturally Different; Compensatory	\$46,752	\$544	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$303,308	\$382,853	\$244,523	\$237,292	-22%	-38%	-3%
12710 Equal Opportunity At Risk	\$33,729	\$150,242	\$96,551	\$94,571	180%	-37%	-2%
12810 Special Education Preschool	\$0	\$81,985	\$87,163	\$89,098	N/A	9%	2%
12900 Other Special Programs	\$30,579	\$306,295	\$22,339	\$422,479	> 500%	38%	> 500%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$0	\$0	\$0	N/A	N/A	N/A
14100 Summer School Programs; Elementary	\$683	\$60,904	\$20,787	\$21,912	> 500%	-64%	5%
14200 Summer School Programs; Middle/Junior High School	\$1,297	\$9,516	\$7,373	\$3,601	178%	-62%	-51%
14300 Summer School Programs; High School	\$15,617	\$22,990	\$25,118	\$26,809	72%	17%	7%
16100 Remediation Testing	\$52,821	\$78,844	\$51,455	\$46,030	-13%	-42%	-11%
16200 Preventive Remediation	\$40,960	\$2,417	\$32,893	\$27,601	-33%	> 500%	-16%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$96,268	\$71,752	\$61,272	\$42,572	-56%	-41%	-31%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$59,884	\$61,227	\$20,626	\$7,585	-87%	-88%	-63%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$5,351	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$557,988	\$651,364	\$600,939	\$443,237	-21%	-32%	-26%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$85,881	\$318,177	\$159,006	\$94,357	10%	-70%	-41%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,291,275	\$257,137	\$34,891	\$12,124	-99%	-95%	-65%
22210 Library/Media Services; Service Area Direction	\$464,427	\$309,432	\$124,415	\$128,112	-72%	-59%	3%
22220 Library/Media Services; School Library	\$5,859	\$43,330	\$11,841	\$17,698	202%	-59%	49%
22230 Library/Media Services; Audiovisual	\$4,444	\$2,548	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$4,694	\$275,364	\$13,386	\$0	-100%	-100%	-100%
22290 Library/Media Services; Other Educational Media Services	\$305	\$710	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$55,022	\$95,245	\$160,202	\$153,528	179%	61%	-4%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$41,250	\$0	\$0	N/A	-100%	N/A

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22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$0	\$22,366	\$86,769	\$53,514	N/A	139%	-38%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$12,659	\$19,840	\$19,248	N/A	52%	-3%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$487	\$1,924	\$1,203	N/A	147%	-37%
22900 Other Support Service, Instructional Staff	\$0	\$13,403	\$43,550	\$28,985	N/A	116%	-33%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$173,227	\$182,940	\$211,578	\$138,429	-20%	-24%	-35%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,241	\$1,845	\$5,216	\$2,371	6%	28%	-55%
26497 2007 Account Code - Teachers Retirement Fund	\$309,359	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,389,793	\$10,368,477	\$9,049,672	\$8,958,535	7%	-14%	-1%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$38,060	N/A	N/A	N/A
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$6,315	\$6,225	\$0	\$0	-100%	-100%	N/A
21210 Guidance Services; Service Area Direction	\$138,180	\$227,533	\$270,861	\$268,308	94%	18%	-1%
21240 Guidance Services; Information Services	\$0	\$0	\$210	\$2,700	N/A	N/A	> 500%
21340 Health Services; Nurse Services	\$28,486	\$59,628	\$55,857	\$69,843	145%	17%	25%
21390 Health Services; Other Health Services	\$3,884	\$3,430	\$7,886	\$4,377	13%	28%	-45%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$26,866	\$15,148	N/A	N/A	-44%
24100 Office of The Principal	\$551,136	\$879,076	\$742,412	\$753,857	37%	-14%	2%
Student Instructional Support Total	\$728,002	\$1,175,892	\$1,104,092	\$1,152,292	58%	-2%	4%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$17,674	\$19,716	\$20,471	\$19,402	10%	-2%	-5%
23150 Board of Education; Legal Services	\$11,981	\$10,908	\$23,959	\$15,101	26%	38%	-37%
23160 Board of Education; Promotion Expenses	\$0	\$760	\$156	\$0	N/A	-100%	-100%
23190 Board of Education; Other Governing Body Services	\$102,542	\$155,412	\$88,024	\$136,170	33%	-12%	55%
23210 Executive Administration; Office of The Superintendent	\$146,320	\$266,736	\$281,881	\$275,374	88%	3%	-2%
23220 Executive Administration; Community Relations	\$3,124	\$5,437	\$4,679	\$1,539	-51%	-72%	-67%
23230 Executive Administration; Staff Relations and Negotiations	\$2,813	\$3,951	\$3,077	\$207	-93%	-95%	-93%
23290 Executive Administration; Other Executive Administration Services	\$16,305	\$27,347	\$48,636	\$25,057	54%	-8%	-48%
25110 Fiscal Services; Office of The Business Manager	\$14,999	\$38,858	\$820	\$1,361	-91%	-96%	66%
25120 Fiscal Services; Service Area Direction	\$21,929	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$15,233	\$3,126	\$1,928	\$4,650	-69%	49%	141%
25193 Other Fiscal Services; Printed Forms	\$3,160	\$761	\$983	\$1,111	-65%	46%	13%
25196 Other Fiscal Services; Cash Change	\$2,215	\$2,075	\$2,300	\$2,300	4%	11%	0%
25199 Other Fiscal Services; Other	\$1,119	\$2,094	\$1,925	\$343,147	> 500%	> 500%	> 500%
25750 Personnel Services; Health Services	\$0	\$520	\$900	\$270	N/A	-48%	-70%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$24,675	\$0	\$45,500	N/A	84%	N/A
25850 Administrative Technology Services; Network Support	\$0	\$600	\$51,895	\$42,572	N/A	> 500%	-18%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$245	\$20,824	\$5,288	N/A	> 500%	-75%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$0	\$3,847	\$3,423	N/A	N/A	-11%
25890 Other Technology Services	\$20,352	\$953	\$2,996	\$591	-97%	-38%	-80%
25990 Other Support Services, Central	\$460	\$1,299,355	\$1,201,574	\$945,110	> 500%	-27%	-21%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$852,039	\$1,243,956	\$1,076,532	\$1,103,851	30%	-11%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$109,378	\$33,111	\$22,896	\$24,786	-77%	-25%	8%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$141,884	\$50,195	\$99,825	\$97,544	-31%	94%	-2%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,373	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$9,010	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$9,085	\$7,014	\$6,353	\$3,150	-65%	-55%	-50%
26700 Operation and Maintenance of Plant Services; Insurance	\$83,328	\$108,201	\$126,396	\$97,038	16%	-10%	-23%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$12,963	\$21,589	\$14,871	\$14,204	10%	-34%	-4%

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27010 Student Transportation; Service Area Direction	\$137,456	\$111,534	\$175,648	\$120,240	-13%	8%	-32%
27100 Student Transportation; Vehicle Operation	\$18,941	\$47,687	\$100,628	\$121,002	> 500%	154%	20%
27200 Student Transportation; Monitoring Services	\$0	\$36,415	\$16,522	\$6,934	N/A	-81%	-58%
27400 Student Transportation; Purchase of School Buses	\$0	\$14,000	\$84,699	\$80,872	N/A	478%	-5%
27500 Student Transportation; Insurance on Buses	\$6,810	\$5,256	\$31,215	\$5,000	-27%	-5%	-84%
27700 Student Transportation; Contracted Transportation Services	\$364,105	\$369,231	\$384,310	\$379,572	4%	3%	-1%
27900 Student Transportation; Other Student Transportation Services	\$132,952	\$116,170	\$127,258	\$120,013	-10%	3%	-6%
27910 Student Transportation; Bus Driver Training	\$554	\$0	\$0	\$0	-100%	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$241,614	\$312,248	\$393,270	\$363,380	50%	16%	-8%
31400 Food Services Operations; Food Purchases	\$316,741	\$354,856	\$455,308	\$461,813	46%	30%	1%
31900 Other Food Services	\$32,033	\$30,050	\$57,110	\$120,553	276%	301%	111%
Overhead and Operational Total	\$2,851,494	\$4,725,041	\$4,933,716	\$4,988,125	75%	6%	1%
Nonoperational							
33400 Athletic Coaches	\$162,432	\$187,861	\$183,371	\$192,087	18%	2%	5%
33500 Welfare Activities Services	\$8,627	\$41,783	\$3,795	\$4,079	-53%	-90%	7%
33910 High School Band Uniforms	\$0	\$0	\$0	\$0	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$53,662	\$83,559	\$6,785	\$0	-100%	-100%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$25,435	\$3,183	\$28,969	\$11,560	-55%	263%	-60%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$260,636	\$108,479	\$973,401	\$587,586	125%	442%	-40%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$62,047	\$63,548	N/A	N/A	2%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$7,588	\$15,430	\$3,378	\$37,811	398%	145%	> 500%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$14,091	\$14,283	\$14,201	\$10,899	-23%	-24%	-23%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$268,322	\$210,267	\$454,339	\$510,873	90%	143%	12%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$4,147	\$0	\$0	N/A	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$70,000	\$160,000	\$195,000	\$200,000	186%	25%	3%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$8,972	\$20,388	\$0	\$0	-100%	-100%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$231,153	\$215,140	\$267,835	\$276,150	19%	28%	3%
52200 Debt Services; Interest on Debt; Temporary Loans	\$99,934	\$47,235	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,112,000	\$677,000	\$862,000	\$902,000	-19%	33%	5%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$287,500	\$476,500	\$301,500	\$265,000	-8%	-44%	-12%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$1,170	\$1,026	\$0	\$0	-100%	-100%	N/A
53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$14,460	\$0	\$0	N/A	-100%	N/A
54200 Common School Fund; Principal	\$71,060	\$17,575	\$1,128,544	\$828,237	> 500%	> 500%	-27%
Nonoperational Total	\$2,682,583	\$2,298,317	\$4,485,165	\$3,889,832	45%	69%	-13%
Prorated By Fund							
26491 2007 Account Code - PERF	\$51,480	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$573,635	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$34,133	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,861,604	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,893	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$537,080	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$4,059,824	\$0	\$0	\$0	N/A	N/A	N/A